



**TOWN OF RIVER BEND
BUDGET ORDINANCE AMENDMENT 22-B-01
FISCAL YEAR 2022 - 2023**

BE IT ORDAINED by the Council of the Town of River Bend, North Carolina that the 2022-2023 Budget Ordinance be amended as follows:

Summary

General Fund	2,221,569	
General Capital Reserve Fund	99,847	
Law Enforcement Separation Allowance Fund	13,525	
Water Fund	598,325	
Water Capital Reserve Fund	172	
Sewer Fund	673,325	
Sewer Capital Reserve Fund	8	
Total	3,606,771	

Section 1. General Fund

		22-B-01 CHANGES
Anticipated Revenues		
AD VALOREM Taxes 2022-2023	721,710	
AD VALOREM Tax-Motor Vehicle	92,300	
Animal Licenses	2,000	
Sales Tax 1% Article 39	177,124	
Sales Tax 1/2% Article 40	102,899	
Sales Tax 1/2% Article 42	88,586	
Sales Tax Article 44	11,613	
Sales Tax Hold Harmless Distribution	99,000	
Solid Waste Disposal Tax	2,200	
Powell Bill Allocation	91,000	
Beer and Wine Tax	13,225	
Video Programming Sales Tax	50,743	
Utilities Franchise Tax	108,963	
Telecommunications Sales Tax	8,140	
Court Refunds	500	
Zoning Permits	5,000	
Federal Grant (Byrne Justice Assistance Grant)	22,170	22,170
State Grant (Golden LEAF Foundation Grant)	250,000	250,000
Miscellaneous	10,000	
Interest- Powell Bill Investments	50	
Interest-General Fund Investments	500	
Contributions	421	
Wildwood Storage Rents	18,144	
Rents & Concessions	18,000	
Sale of Fixed Assets	15,000	
Transfer From Capital Reserve Fund (FY22 PO Rollover for Ford Interceptor \$21,492 & match for Golden LEAF grant \$18,295)	72,787	39,787
Appropriated Fund Balance (FY22 PO Rollovers - Ammo \$4,638, Ford Interceptor \$17,274, outfitting of Interceptor \$11,669 & Edmunds GovTech \$5,100)	239,494	38,681
Total	2,221,569	350,638

Section 1. General Fund (continued)

		22-B-01 CHANGES
Authorized Expenditures		
Governing Body	30,400	
Administration	279,600	
Finance (FY22 PO Rollover for Edmunds GovTech)	124,100	5,100
Tax Listing	11,600	
Legal Services	24,000	
Elections	1,000	
Police (Expense related to Byrne Assist Grant; FY22 PO Rollover for Ammo, Interceptor & outfitting)	664,443	77,243
Public Buildings	102,300	
Emergency Services	3,700	
Animal Control	14,600	
Street Maintenance	193,000	
Public Works	177,500	
Leaf & Limb and Solid Waste	51,000	
Stormwater Management (Expend related to Golden LEAF Grant)	311,395	268,295
Wetlands and Waterways	2,900	
Planning & Zoning	51,300	
Recreation & Special Events	7,600	
Parks & Community Appearance	79,700	
Contingency	17,931	
Transfer To General Capital Reserve Fund	60,000	
Transfer To L.E.S.A. Fund	13,500	
Total	2,221,569	350,638

Section 2. General Capital Reserve Fund

Anticipated Revenues		
Contributions from General Fund	60,000	
Interest Revenue	60	
Appropriated Fund Balance (General Fund CIP-police dept. vehicle & Golden LEAF grant match)	39,787	39,787
Total	99,847	39,787
Authorized Expenditures		
Transfer to General Fund (FY22 PO Rollover for Interceptor \$21,492 & match for Golden Leaf grant \$18,295)	72,787	39,787
Future Procurement	27,060	
Total	99,847	39,787

Section 3. Law Enforcement Separation Allowance Fund

Anticipated Revenues:		
Contributions from General Fund	13,500	
Interest Revenue	25	
Total	13,525	
Authorized Expenditures:		
Separation Allowance	0	
Future LEOSSA Payments	13,525	
Total	13,525	

Section 4. Water Fund

		22-B-01 CHANGES	
Anticipated Revenues			
Utility Usage Charges, Classes 1 & 2	209,332		
Utility Usage Charges, Classes 3 & 4	10,525		
Utility Usage Charges, Class 5	13,183		
Utility Usage Charges, Class 8	3,519		
Utility Customer Base Charges	277,253		
Hydrant Availability Fee	20,130		
Taps & Connections Fees	1,250		
Nonpayment Fees	10,500		
Late payment Fees	7,707		
Interest Revenue	435		
Sale of Capital Asset	0		
Appropriated Fund Balance (FY22 PO Rollover)	44,490	3,825	
Total	598,325	3,825	
Authorized Expenditures			
Administration & Finance [1] (FY22 PO Rollover for Edmunds GovTech \$3,825)	470,825	3,825	
Operations and Maintenance	124,000		
Transfer To Fund Balance for Capital Outlay	3,500		
Transfer To Water Capital Reserve Fund	0		
Total	598,325	3,825	
<i>[1] Portion of department for bond debt service:</i>	146,416		

Section 5. Water Capital Reserve Fund

Anticipated Revenues	
Contributions From Water Operations Fund	0
Interest Revenue	172
Total	172
Authorized Expenditures	
Future Expansion & Debt Service	172

Section 6. Sewer Fund

		22-B-01 CHANGES	
Anticipated Revenues:			
Utility Usage Charges, Classes 1 & 2	257,727		
Utility Usage Charges, Classes 3 & 4	23,194		
Utility Usage Charges, Class 5	29,053		
Utility Usage Charges, Class 8	6,836		
Utility Customer Base Charges	294,601		
Taps & Connection Fees	1,250		
Late payment Fees	7,948		
Interest Revenue	703		
Sale of Capital Asset	0		
Appropriated Fund Balance (FY22 PO Rollover)	52,013	3,825	
Total	673,325		3,825
Authorized Expenditures:			
Administration & Finance [2] (FY22 PO Rollover for Edmunds GovTech \$3,825)	458,825	3,825	
Operations and Maintenance	211,000		
Transfer to Fund Balance for Capital Outlay	3,500		
Transfer to Sewer Capital Reserve Fund	0		
Total	673,325		3,825
<i>[2] Portion of department for bond debt service:</i>	126,434		

Section 7. Sewer Capital Reserve

Anticipated Revenues:	
Contributions From Sewer Operations Fund	0
Interest Revenue	8
Total	8
Authorized Expenditures:	
Future Expansion & Debt Service	8

Section 8. **Levy of Taxes**

There is hereby levied a tax at the rate of twenty-six cents (\$0.26) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed as "Ad Valorem Taxes 2022-2023" in the General Fund Section 1 of this ordinance. This rate is based on a valuation of \$278,500,000 for purposes of taxation of real and personal property with an estimated rate of collection of 99.67%. The estimated collection rate is based on the fiscal year 2020-2021 collection rate of 99.67% by Craven County who has been contracted to collect real and personal property taxes for the Town of River Bend. Also included is a valuation of \$35,500,000 for purposes of taxation of motor vehicles with a collection rate of 100% by the North Carolina Vehicle Tax System.

Section 9. **Fees and Charges**

There is hereby established, for Fiscal Year 2022-2023, various fees and charges as contained in Attachment A of this document.

Section 10. **Special Authorization of the Budget Officer**

- A. The Budget Officer shall be authorized to reallocate any appropriations within departments.
- B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.
- C. The Budget Officer shall be authorized to execute interdepartmental transfers in the same fund, including contingency appropriations, not to exceed \$5,000. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

Section 11. **Classification and Pay Plan**

Cost of Living Adjustment (COLA) for all Town employees shall be 5.0% and shall begin the first payroll in the new fiscal year. The Town Manager is hereby authorized to grant merit increases to Town employees, when earned, per the approved Pay Plan.

Section 12. **Utilization of the Budget Ordinance**

This ordinance shall be the basis of the financial plan for the Town of River Bend municipal government during the 2022-2023 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall ensure the operating staff and officials are provided with guidance and sufficient details to implement their appropriate portion of the budget.

Section 13. **Copies of this Budget Ordinance**

Copies of this Budget Ordinance shall be furnished to the Clerk, Town Council, Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 21st day of July, 2022.

John R. Kirkland, Mayor

Attest:

Kristie J. Nobles, Town Clerk